OFFICE OF THE DISTRICT EDUCATIONAL OFFICER, CHICKMAGALUR DISTRICT.

Notification dated 29th October 1956.

No. A2. 501—55-56. Sm. Lana Touro, Assistant Mistress, Government Girls' Middle School, Sringeri, who is long absentee from 31st October 1955 has not returned to duty so far though several registered notices were issued, recalling her to duty. She is hereby informed to join duty at Government Kannada Girls' Middle School, Sringeri, Chickmagalur District within fifteen days from the date of publication, failing which her services will be terminated without further intimation.

Y. GANGADHARA,
10 *District Educational Officer.*

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

OFFICE OF THE ACCOUNTANT GENERAL, MYSORE, BANGALORE.

Dated the 31st October 1956.

To

The Deputy Commissioner/Collector,
Treasury Department,
..... District.

Sir,

Sub. :—Classification of pensions relating to the States of Madras, Hyderabad, Bombay, Coorg, etc., in the Accounts of the New Mysore State.

No. R.S./169/56 57. A reference is invited to this office circular letter No. R.S./164/56-57, dated 29th October 1956, regarding the procedure to be followed by the treasuries with effect from 1st November 1956. The following supplementary instructions deal with the manner in which pension claims should be dealt with by the treasuries, and their classification in accounts.

2. Extracts of Sections 86 and 100 of the States Reorganisation Act, 1956 and the Fifth Schedule thereto are appended hereto for information and guidance.

3. As laid down in para 1 of the Fifth Schedule to the Act, pensions already granted before the 'appointed day' *viz.*, 1st November 1956 by an existing State may be paid as hitherto if the claims arise in the treasuries under your jurisdiction, without causing any inconvenience to the pensioners.

4. The main categories of pensions and the heads of accounts under which they have to be classified are indicated in the Annexure to this circular. The classification indicated therein has to be carefully observed. The detailed heads of account indicated in the Annexure may be opened in your books.

5. 'Gratuities' and 'Commuted value of pensions' are also subject to allocation as in the case of pension. The detailed heads indicated in the Annexure in respect of these heads of account also will have to be carefully borne in mind while classifying the payment Vouchers.

6. The question whether compassionate allowances are allocatable between the various States is under examination and further instructions in this regard will follow.

7. Necessary instructions may kindly be issued to the officers under your control.

8. The receipt of this circular may please be acknowledged.

Yours faithfully,

B. VENKATARAMAN,
Dy. Accountant General.

Extracts of Sections 86 and 100 of the State Reorganisation Act, 1956, and the Fifth Schedule thereto.

86. *Pensions.*—The liability of the existing States in respect of pensions shall pass to, or be apportioned between the successor States in accordance with the provisions contained in the Fifth Schedule.

* * * *

100. *Pensions.*—Where a Government servant under the administrative control of the Lieutenant-Governor or Chief Commissioner of an existing State has, before the appointed day, retired or proceeded on leave preparatory to retirement, any outstanding claim in respect of his pension shall be settled by the successor State; but the liability in respect of the pension sanctioned to any such Government servant, whether before or after the appointed day, shall be the liability of the Union.

THE FIFTH SCHEDULE.

(*See* Section 86)

Apportionment of Liability in respect of pensions.

1. Subject to the adjustments mentioned in paragraph 3, the successor State or each of the successor States shall, in respect of pensions granted before the appointed day by an existing State, pay the pensions drawn in its treasuries.

2. Subject to the said adjustments, the liability in respect of pensions of officers serving in connection with the affairs of an existing State who retire or proceed on leave preparatory to retirement before the appointed day, but whose claims for pensions are outstanding immediately before that day, shall be the liability of the successor State, or, if there be two or more successor States, of such one of them as the Central Government may by order specify.

3. In any case where there are two or more successor States, there shall be computed, in respect of the period commencing on the appointed day and ending on the 31st day of March, 1957, and in respect of each subsequent financial year, the total payments made in all the successor States in respect of the pensions referred to in paragraphs 1 and 2. That total representing the liability of the existing State in respect of pensions shall be apportioned between the successor States in the population ratio, and any successor State paying more than its due share shall be reimbursed the excess amount by the successor State or States paying less.

4. (1) The liability in respect of the pension of any officer serving immediately before the appointed day in connection with the affairs of an existing State and retiring on or after that day, shall be that of the successor State granting the pension; but the portion of the pension attributable to the service of any such officer before the appointed day in connection with the affairs of that existing State shall, if there be two or more successor States, be allocated between them in the population ratio, and the Government granting the pension shall be entitled to receive from each of the other successor States its share of this liability.

(2) If any such officer was serving after the appointed day in connection with the affairs of more than one successor State, the successor State or States other than the one granting the pension shall reimburse to the Government by which the pension is granted an amount which bears to the portion of the pension attributable to his service after the appointed day the same ratio as the period of his qualifying service after the appointed day under that successor State bears to the total qualifying service of such officer after the appointed day reckoned for the purposes of pension.

(3) In reckoning the said total qualifying service, any service of such officer before the appointed day in connection with the affairs of the Union under the administrative control of the Lieutenant Governor or Chief Commissioner in any of the existing States of Ajmer, Bhopal, Coorg, Kutch and Vindhya Pradesh shall be added as if the said service had been service after the appointed day in connection with the affairs of the successor State to that existing State.

5. Any reference in this Schedule to a pension shall be construed as including a reference to the commuted value of the pension.

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ANNEXURE.

Sl. No.	Category of pensions, etc.	How allocable	Existing major head of account	Existing minor head of account	New detailed heads of account to be opened
	GENERAL SECTION.				
1.	Central Government pensions.	...	"55 Superannuation allowances and pensions".	A. Superannuation and retired allowances.	Pensions (Central).
				C. Compassionate allowances.	Compassionate allowances (Central).
				D. Gratuities.	Gratuities (Central).
				G. Family pensions.	Family Pensions (Central).
2.	Coorg Government pensions for service under Coorg Government prior to 1st November 1956.	Debitable to the Central Government.	do	A. Superannuation and Retired allowances.	Pensions of persons under the Coorg Government who have retired or proceeden on leave preparatory to retirement before 1st November 1956.
				C. Compassionate allowances.	Compassionate allowances of persons under Coorg Government before 1st November 1956.
				D. Gratuities.	Gratuities of persons...before 1st November 1956.
				G. Family pensions.	Family pensions of persons before 1st November 1956.

Statement showing the new detailed heads of accounts to be opened for accommodating pension payments with effect from 1st November 1956.

	STATE SECTION.				
1.	(a) Pensions granted before 1st November 1956, by the existing States of Bombay, Hyderabad and Madras to persons who have retired before 1st November 1956. (b) Pensions of persons who retire or proceed on leave preparatory to retirement before 1st November 1956 but whose claims for pensions are outstanding immediately prior to 1st November 1956. (c) Portion of pensions attributable to the service before the appointed day of persons serving immediately prior to 1st November 1956 and retiring after that day.	According to population ratio.	"55 Superannuation allowances and pensions".	a. Superannuation and Retired allowances.	(i) Pensions debitable to Mysore State. (ii) Pensions attributable to the service under Bombay Government for the period prior to 1st November 1956. (iii) Pensions attributable to the service under Hyderabad Government for the period prior to 1st November 1956. (iv) Pensions attributable to the service under the Madras Government from 1st October 1953 to 31st October 1956 (*vide* foot note) (A).
2.	Gratuities attributable to the Service prior to 1st November 1956.	do	do	"c. Gratuities".	(i) Gratuities debitable to Mysore State. (ii) Gratuities attributable to the service under Bombay Government prior to 1st November 1956. (iii) Gratuites attributable to the service under Hyderabad Government prior to 1st November 1956. (iv) Gratuities attributable to service under Madras Government from 1st October 1953 to 31st October 1956 *vide* Foot note (A).
3.	Commuted value of pensions attributable to the service prior to 1st November 1956.	do	"83 Payments of Commuted value of pensions".	Payments of commuted value of pensions. (a) Payments in India.	(i) Pensions debitable to Mysore State. (ii) Pensions attributable to the service under Bombay Government prior to 1st November 1956. (iii) Pensions attributable to the service under the Hyderabad Government prior to 1st November 1956. (iv) Pensions attributable to the service under the Madras Government from 1st October 1953 to 31st October 1956, *vide* foot note) (A).

NOTE (A).—In respect of pensions, gratuities, etc., granted by the composite State of Madras before 1st October 1953 the existing procedure followed in classifying the pensions will continue.

Sl. No.	Category of pensions	Now allocable	Existing major head of account	Existing minor head of account	New detailed heads of account to be opened
1.	Pensions granted before 1st November 1956 by the existing States of Bombay, Hyderabad and Madras or attributable to the service rendered prior to 1st November 1956.	According to population ratio.	"55 Superannuation allowances and pensions".	(j) *Deduct*—Actual amount of pensions recovered from other Governments.	(i) Amounts recovered from other Governments under the States Reorganisation Act, 1956.
2.	Commuted value of pensions attributable to the service rendered prior to 1st November 1956.	do	"83 Payments of commuted value of pensions".	*Deduct*—(2) Amount recovered from other Governments.	(i) Amounts recovered from other Governments under the States Reorganisation Act, 1956. (ii) Other recoveries.

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Notification dated 29th October 1956.

To

The Deputy Commissioners/Collectors,
Treasury Department,
All Districts.

SIR,

Subject.—Procedure to be followed in District and Taluk/Sub-Treasuries of the New Mysore State.

No. R.S./164/56-57. Consequent on the implementation of the proposals connected with the Reorganisation of States and the merger of the undermentioned areas with the existing State of Mysore with effect from 1st November 1956, it has become necessary to issue certain instructions for observance by the treasuries coming under the administrative control of the Government of the New Mysore State with effect from 1st November 1956. Detailed instructions have already been issued to all the Deputy Commissioners/Collectors, Treasury Department, by the State Government

in their circular letter No. Fl. (R) 4046-64—B. & T. 76-56-2, dated 26th October 1956. These instructions will have to be strictly adhered to by you as well as by the officers in charge of the Taluk Sub-Treasuries under your jurisdiction. The following supplementary instructions are issued for information and guidance.

1. Belgaum District except Chandgad Taluka and Bijapur, Dharwar and North Kanara Districts.
2. Gulbarga District except Kadangal and Tandur Taluks, Raichur District except Alampur and Gadwal Taluks and Bidar District except Ahmadnagar, Nilanga Udgir taluks, Zahirabad taluk (except Nirna Circle) Nyaldal Circle and Narayankhed taluk.
3. South Kanara district except Kasargod Taluk and Amindivi Islands and Kollegal taluk of Coimbatore District, and
4. The territories of the existing State of Coorg.

2. *Submission of accounts to this office.*—As stated in para 7 of the circular letter of Government referred to above, the accounts commencing from the First November 1956 should be rendered to this office on the due dates prescribed in Article 110 of the Mysore Treasury Code. The first schedule (List of Payments) with connected vouchers should be despatched to this office on the 10th of each month (in the case of Bank Treasuries on the 11th), and the monthly account of Receipts and Disbursements with supporting schedules and the connected vouchers should be despatched by the 4th day of the following month.

3. *Continuance of payments at treasuries.*—As regards para 1 of Government letter a list of officers in the new areas, merging with the Mysore State authorised to draw cheques and bills for Establishment, T.A. Contingent and supply bills, etc., will be furnished to you by the Heads of Departments and Divisional Commissioners. I would request that in the meantime you may honour the bills, cheques, etc., presented to you by the drawing officers already in account with your treasury. It should however be noted that this instruction is intended to avoid hardship in the encashment of bills, cheques, etc., and to keep Government work going. It should be seen before payment that the claims are otherwise admissible and are in accordance with the rules governing them. All doubtful cases should be referred to this office for decision.

4. *Payments to Gazetted Officers.*—The claims of Gazetted Officers arising in the areas within your jurisdiction may provisionally be continued to be paid at the existing rates on the basis of the pay slips L-P.C. etc., already on record in your office pending receipt of final authorisations from this office. All cases where the admissibility of the amounts claimed is doubtful should be referred to this office immediately for decision.

5. *Payment of Pensions.*—Claims for pensions may be paid as hitherto with reference to the Pension Payment Orders already on record with your treasury. As regards the classification of payments towards pension, which are eventually allocable between the various States, (Mysore and the Union Governments) instructions are under issue ately.

6. *Classification of Transactions in Accounts.*—Special attention should be paid to the classification of receipts and payments in the accounts, particularly with regard to the transactions debitable/creditable to the other Governments. The instructions contained in paras (5) and (6) of the circular letter of Government have to be carefully observed.

7. *Payment of Arrear Claims.*—Arrear claims relating to the pre-reorganisation period, *i.e.*, period prior to 1st November 1956 should be paid initially by the treasuries where the claims arise subject to eventual adjustment by this office among the various Governments in the manner to be decided upon by the successor Governments concerned. It should, however, be noted that arrear claims which require pre-audit by this office under the rules or whose admissibility is *prima facie* doubtful should not be paid except under the instructions of this office.

8. *Specimen Signatures.*—The specimen signatures of the Gazetted Officers of this office who are authorised to issue pay slips and/or make payment orders on the treasuries (duly countersigned) will be sent to you separately.

9. Suitable instructions may kindly be issued to all Taluk/Sub-Treasuries under your control.

10. The receipt of this circular letter may please be acknowledged.

Yours faithfully,

P. K. SEN,
Accountant General.

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FINANCE DEPARTMENT

OFFICE OF THE TREASURY OFFICER, STATE HUZUR TREASURY, BANGALORE.

Notification dated 5th November 1956.

To

All Heads of Central and State Government Offices in Bangalore.

No. S.H.T.-Estt.-454—56-57. The State Huzur Treasury is shifted from its present premises to South-west Wing of Vidhana Soudha and will function there from 5th November 1956. This is for kind information.

C. S. RAMASWAMY,
Treasury Officer.

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OFFICE OF THE AMILDAR, TALUK TREASURY, CHAMARAJANAGAR,

Notification dated 25th October 1956.

No. Try 296—56-57. All the Savings Bank Depositors in the Savings Bank at Chamarajanagar Taluk Treasury are hereby requested to present their Pass Books during the working hours on week days for addition of interest in respect of Audited Accounts received from the Accountant General, Bangalore for the year 1953-54.

M. B. BOMMIAH,
Amildar.

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OFFICE OF THE AMILDAR, THIRTHAHALLI TALUK TREASURY, THIRTHAHALLI.

Notification dated 19th October 1956.

T.C. No. 110—56-57. It is hereby notified for the information of Savings Bank Depositors having savings bank accounts in this Taluk Treasury to present their Savings Bank Pass Books during the working hours of the treasury for adding the interest accrued on their accounts for the year 1955-56.

P. ABDUL RAHMAN,
Amildar.

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